Amend CSHB 28 (house committee report) as follows:

- (1) On page 2, line 14, strike "Subsection (e)" and substitute "Subsections (e) and (h)".
- (2) On page 3, between lines 24 and 25, insert the following:
- (h) Notwithstanding any other provision of this section, the comptroller may adopt adjusted tax rates under this section that apply beginning in a state fiscal biennium only if the Texas Higher Education Coordinating Board certifies to the comptroller that, based on appropriations for that biennium, the state will offset the cost to institutions of higher education of the exemptions required by Section 54.341, Education Code, for that biennium.